

**Notice of Intent to Adopt a Rule**  
LSA Document #18-6

Under [IC 4-22-2-23](#), the Department of Local Government Finance intends to adopt a rule concerning the following:

**OVERVIEW:** Amends [50 IAC 26-4-1](#), [50 IAC 26-6-5](#), [50 IAC 26-6-6](#), [50 IAC 26-6-7](#), [50 IAC 26-6-8](#), [50 IAC 26-7-1](#), [50 IAC 26-7-10](#), [50 IAC 26-8-6](#), [50 IAC 26-8-7](#), [50 IAC 26-10-2](#), [50 IAC 26-11-2](#), [50 IAC 26-11-3](#), [50 IAC 26-13-5](#), [50 IAC 26-14-4](#), [50 IAC 26-15-8](#), [50 IAC 26-17-1](#), [50 IAC 26-18-1](#), [50 IAC 26-18-2](#), [50 IAC 26-18-3](#), [50 IAC 26-18-4](#), [50 IAC 26-18-6](#), [50 IAC 26-20-2](#), [50 IAC 26-20-4](#), [50 IAC 26-20-5](#), [50 IAC 26-20-6](#), [50 IAC 26-20-7](#), [50 IAC 26-20-8](#), [50 IAC 26-21-2](#), [50 IAC 26-21-4](#), [50 IAC 26-21-5](#), and [50 IAC 26-21-6](#) to require GIS functionality to be linked to an assessment system; standardize the number of years that data in an assessment system must be stored; allow a waiver from storing oil and gas assessed value data if the assessed value constitutes 0.01% or less of the county's total gross assessed value; require unique identifiers for tax increment finance allocation areas; specify the order of the application of property tax deductions across assessed value allocations and to annually assessed mobile homes; require counties to be able to generate file extracts from their property tax management system to be uploaded onto Gateway; require that reporting systems include a list of taxpayers requesting electronic tax statements and a lock modification tracking document for tax and billing systems; require integration of parcels under appeal in the computer aided mass appraisal system to the tax and billing system; include in the definition of "major change" a county conversion of one or modules of its property tax management system; clarify the vendor certification process to more closely follow the phases of testing functionality, including recertification; and update the property tax data file formats for real property, personal property, annually assessed mobile homes, and state distributable property. Adds [50 IAC 26-6-14](#) to require unique identifiers for personal property filers. Repeals [50 IAC 26-18-5](#). Statutory authority: [IC 6-1.1-31-1](#); [IC 6-1.1-31.5-3.5](#).

For purposes of [IC 4-22-2-28.1](#), the Small Business Regulatory Coordinator for this rule is:

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Indiana Government Center North  
100 North Senate Avenue, Room 1058(B)  
Indianapolis, IN 46204  
(317) 233-6770  
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For purposes of [IC 4-22-2-28.1](#), the Small Business Ombudsman designated by [IC 5-28-17-6](#) is:

Katelyn Colclazier  
Small Business Ombudsman  
Indiana Economic Development Corporation  
One North Capitol, Suite 700  
Indianapolis, IN 46204  
(317) 431-1560  
kcolclazier@iedc.in.gov

Resources available to regulated entities through the small business ombudsman include the ombudsman's duties stated in [IC 5-28-17-6](#), specifically [IC 5-28-17-6\(9\)](#), investigating and attempting to resolve any matter regarding compliance by a small business with a law, rule, or policy administered by a state agency, either as a party to a proceeding or as a mediator.

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